

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

MICHAEL J. ROBERTS,

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

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Case No. 4:99CV489 ERW

JUDGMENT

In accordance with the Memorandum and Order of this Court filed on this date and incorporated herein,

IT IS HEREBY ORDERED, ADJUDGED and DECREED that Plaintiff's claim for tax refund relative to the 1993 tax year is **DISMISSED with prejudice**.

IT IS FURTHER ORDERED, ADJUDGED and DECREED that Defendant United States of America shall have judgment against this Plaintiff as to each and every one of his claims against the Defendant.

IT IS FURTHER ORDERED, ADJUDGED and DECREED that Defendant United States of America shall have judgment against this Plaintiff on its counterclaim in the amount of \$11,898.00, together with all accrued but unassessed interest and penalties as provided by law.

Dated this 19th day of December, 2001.

/s/ E. RICHARD WEBBER

E. RICHARD WEBBER

UNITED STATES DISTRICT JUDGE